

### REMARKS

By this response claims 1, 15, and 18 have been amended. Claims 1-6, 15-19, and 20-22 remain pending. Reconsideration of the application as amended is respectfully requested.

The amendments are believed to place the application in condition for allowance, and comply with a requirement of form expressly set forth in the Examiner's final office action. For at least these reasons, entry of the amendment after final rejection would appear proper [MPEP §706.07(f)(I)(1), 37 CFR §1.16(b)].

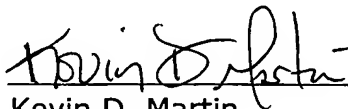
The Examiner states on page 9 of the final office action that the "Applicant's argument are not persuasive because the claim does not recite the different material between the dielectric etch stop liner and the dielectric spacer." The claims as amended now recite a difference in material as expressly set forth in the Examiner's final office action, and thus the claims are in condition for allowance.

The specification as filed recites that layer 90, which is formed from etching blanket layer 80 may be silicon nitride, and that layer 92, which is formed from etching blanket layer 82, may be tetraethyl orthosilicate (TEOS, silicon dioxide)

### Conclusion

If there are any matters which may be resolved or clarified through a telephone call, the Examiner is cordially invited to contact the undersigned. As the amendment complies with a requirement expressly set forth in the final office action and places the application into condition for allowance, it is submitted that the amendment may be properly entered. Thus this is believed to be a complete and proper response to the Examiner's final office action.

Respectfully submitted,



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